GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-Section 9 (1) of the Act- Changes to the State Tax Rates for services– Notification- Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 441 Dated: 21-08-2018.
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.259, Revenue (Commercial Taxes-II), 29th June, 2017
3. G.O.Ms.No.386, Revenue (Commercial Taxes-II), 22nd August, 2017
4. G.O.Ms.No.460, Revenue (Commercial Taxes-II), 16th October, 2017
5. G.O.Ms.No.551, Revenue (Commercial Taxes-II), 16th November, 2017
6. G.O.Ms.No.552, Revenue (Commercial Taxes-II), 16th November, 2017
7. G.O.Ms.No.556, Revenue (Commercial Taxes-II), 17th November, 2017
8. G.O.Ms.No.88, Revenue (Commercial Taxes-II), 19th February, 2018

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:23-08-2018.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11,sub-section (5) of Section 15 and sub-section (1) of Section 16 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby make the following further amendments to the notification issued vide G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated.29th June, 2017, namely as subsequently amended.

1. This notification shall be deemed to have come into force with effect on and from 27th July 2018.

AMENDMENTS

In the said notification, in the Table, -

i. against serial number 7, in column (3)-

(a). for item (i), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent; *Explanation 1:* This entry includes such supply at a	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional. *Explanation 2:*This entry excludes the supplies covered under the Sl. No. 7 (v) *Explanation 3:*"declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		
(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]";

b. in items (ii), (vi) and (viii),-

A. for the words "declared tariff", wherever they occur, the words "value of supply" shall be substituted;
B. the Explanation shall be omitted;

c. for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition halls, Events, Conferences, Marriage Halls and other outdoor/indoor functions that are event based and occasional in nature.	9	-";

(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following entries shall be substituted, namely: -

(3)	(4)	(5)
"(vi) Multimodal transportation of goods. *Explanation.-* (a) "multimodal transportation" means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) "mode of transport" means carriage of goods by road, air, rail, inland waterways or sea; (c) "multimodal transporter" means a person who,- A. enters into a contract under which he undertakes to perform multimodal transportation against freight, and; B. acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.	6	-
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-";

(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely: -

(1)	**(2)**	(3)	(4)	(5)
"22	**Heading 9984** (Telecommunications, broadcasting and information supply services.)	(i). Supply consisting only of e-book *Explanation.-* For the purposes of this notification, "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (Act No.51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER